

IN THE UNITED STATES DISTRICT COURT FOR THE  
WESTERN DISTRICT OF WISCONSIN

UNITED STATES OF AMERICA,	)	
	)	
Plaintiff,	)	
	)	
v.	)	Case No. 3:24-cv-831
	)	
ANNA M. RIEZINGER-VON REITZ a/k/a	)	
ANNA MARIA RIEZINGER a/k/a ANNA M.	)	
BELCHER; and JAMES C. BELCHER,	)	
	)	
Defendants.	)	

**ORDER DIRECTING ENTRY OF JUDGMENT AGAINST  
ANNA M. RIEZINGER-VON REITZ AND JAMES C. BELCHER**

Before the Court is the United States' Motion for Default Judgment against Anna M. Riezinger-Von Reitz and James C. Belcher. (ECF No. \_\_\_\_.) For the reasons stated in the motion, and for good cause shown,

**IT IS HEREBY ORDERED** that the motion (ECF No. \_\_\_\_ ) is **GRANTED**.

**IT IS FURTHER ORDERED, ADJUDGED, AND DECREED** that judgment is entered in favor of Plaintiff United States of America and against Anna M. Riezinger-Von Reitz and James C. Belcher as follows:

1. Upon the assessment of the federal income tax liabilities against Anna M. Riezinger-Von Reitz for tax years 2002, 2003, 2004, 2005, 2006, 2007, 2008, and 2009, federal tax liens arose against, and attached to, all property and rights to property held by Anna M. Riezinger-Von Reitz, including the real property that is the subject of the United States' Complaint and which is identified as Vacant Land Parcel No. 002-0150.0025, city of Black River Falls, municipality of the Town of Adams, in the county of Jackson and state of Wisconsin, (the "Property"), within this judicial district, described as follows:

Lot 4 of Jackson County Certified Survey Map No. 1615, as recorded in the Officer of Register of Deeds for Jackson County, Wisconsin in Volume Seven of Surveys, page 184, as Doc. No. 283086, and being a part of Government Lots 5 and 6, Section Eleven, Township Twenty-one North, Range Four West.

2. The federal tax liens that attached to all property of Anna M. Riezinger-Von Reitz and which are referenced above are valid and subsisting liens;
3. The federal tax liens referenced above are enforced against the Property;
4. Upon the filing of an abstract of judgment on August 14, 2024, recording the judgment entered against Anna M. Riezinger-Von Reitz on June 5, 2024 in the amount of \$1,224,549.41 (plus statutory interest and additions accruing according to 26 U.S.C. § 6621 after May 10, 2024), in the case *United States v. Anna M. Riezinger-Von Reitz a/k/a Anna Maria Riezinger a/k/a Anna M. Belcher*, Case No. 3:23-cv-260 (D. Alaska), a judgment lien attached to all property and rights to property held by Anna M. Riezinger-Von Reitz, including the Property;
5. The judgment lien that attached to all property of Anna M. Riezinger-Von Reitz and which is referenced above is a valid and subsisting lien;
6. The judgment lien referenced above is enforced against the Property;
7. The Property shall be sold subject to further order of the Court delineating the procedures for such sale. After the sale, the net proceeds shall be distributed to 1) the IRS Property and Liquidation Specialists for the necessary and reasonable expenses of the sale, 2) any unpaid property taxes related to the Property, 3) the United States in satisfaction or partial satisfaction of the tax liabilities and tax liens identified above, 4) the United States in satisfaction or partial satisfaction of its judgment lien identified above, and 5) Anna M. Riezinger-Von Reitz.
8. Defendant James C. Belcher has not appeared in this suit to assert a claim or lien against

the Property and is in default. Accordingly, Defendant James C. Belcher is not entitled to receive any proceeds from any sale of the Property, and the Property shall be sold free and clear of any lien or claim James C. Belcher might have had or asserted with respect to the Property. Judgment shall be entered against him.

**IT IS FURTHER ORDERED** that the Clerk of Court shall enter this judgment forthwith. After the Clerk of the Court enters judgment, the Court will separately enter an Order of Sale of the Property.

**IT IS SO ORDERED.**

Dated: \_\_\_\_\_, 2025

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WILLIAM M. CONLEY  
UNITED STATES DISTRICT JUDGE